



Advisory Assessing Committee Minutes 06/30/2008

Nottingham Advisory Assessing Committee

Meeting Minutes

June 30th, 2008

I.

Call to order

Chairman of the Advisory Assessing Committee, John McSorley, called to order the meeting of the **Advisory Assessing Committee** at 7:22pm on **June 30th, 2008** in the **Nottingham Town Offices**.

II.

Roll call

John McSorley, conducted a roll call. The following committee members were present: John McSorley, June Proko, Lisa Stevens, and Jeff Gurrier. The following alternates were present: Skip Seaverns. The following members of the public were present: none.

III.

Approval of minutes from last meeting

The meeting minutes from June 2nd and June 16th were reviewed and discussed. The June 2nd meeting minutes were approved unanimously. The June 16th minutes were approved by John McSorley, Jeff Gurrier, and alternate Skip Seavern who were all present at the June 16th meeting. June Proko and Lisa Stevens abstained from voting as they were not present at the June 16th meeting.

IV.

Open issues

1)

The group resumed discussion of general assessing practices in Nottingham. John McSorley provided a draft outline of the major duties the Town's assessors could reasonably be expected to be responsible for. The outline covered the assessors' responsibilities to the property owners, the Town, and the State. The draft outline focused primarily on the oversight functions the assessors would be expected to perform for each duty.

2)

The committee decided that each function should be explored more deeply to determine how the function was performed currently and by whom. The goal of this breakdown of roles and responsibilities would be to provide the future Board of Assessors a roadmap of what duties needed to be accomplished, when, and by whom. The committee understands that it will be up to the newly elected Board of Assessors whether to adopt the policies and procedures the committee develops but, if the new Board is inexperienced in assessing the roadmap will help to provide guidance and ensure a smooth transition of responsibilities from the current assessors.

3)

Discussion began with Function number 1: Oversee and approve all applications for Exemptions, Credits, Current Use, Timber and Gravel Tax applications. The committee understands that currently the Selectmen's staff performs all paperwork preapproval for these applications. The staff checks the applications for accuracy and verifies that the applications are within statute guidelines for acceptance. The applications and the staff's findings are then presented to the assessors for decision making.

The committee determined that checklists should be established for each application type to ensure proper handling of the applications, help with staff training, and assist

with potential staff turnover issues. It was also determined that it needed to be verified with the Selectmen whether the staff that currently performed these functions would continue to perform these function under the new Board of Assessors. If not, a warrant article would need to be developed to cover these staffing needs. Along the same lines, the selectmen would need to be queried on whether the current office space, storage space, data processing equipment, access to exemption files, appraising data, appraising software, billing systems, mail, and access to the facilities would be maintained for the new Board of Assessors. Or, would new arrangements need to be made. Determining all of these logistical issues before the Board were elected would ease the transition and help ensure critical filing deadlines were not missed.

Preliminary discussions began about the role of the tax collector in the process and how checks and balances between the

assessors and tax collector can minimize problems for both departments.

4)

Discussion began about Function number 2: Oversee field inspections by the contractor chosen by the municipality to collect data for all new construction and properties with active building permits. This duty is often called “pickups” in the industry; it covers anything that has not had a value put on it before. It was not known by the committee what the current process is and how the new building permits are communicated to the assessor.

It was proposed that the Board of Assessors compile the list of pickups, present them to the assessing contractor, and spot check their work by either a random sample or by contacting homeowners for verification. Ideas were discussed about how to double check the contractors work or if they actually performed the inspection. Various methods had been tried by different towns with varied success. The issue of verification was tabled for further discussion.

Unfinished construction since the last period should have the percentage complete entered into the CAMA software. Unfinished complete reports from the software should show current building permits open and unfinished construction. Paperwork cross referenced to the CAMA software report should verify that the data is accurate.

5)

Discussion began about Function number 3: Oversee field inspections on all properties that have transferred during the contract period, and investigate and verify the circumstances surrounding all sales. This includes review and data entry of sales in preparation for NH DRA yearly ratio study. This process involves determining which sales are arms length transactions and if there are other circumstances that disqualify the sale for inclusion in the qualified sales list.

The current process is not known to the committee. The assessing contractor will typically look at sales properties and verification can be done with form PA-34 from the closing (title company or attorney typically sends the form to the state). Some towns send out their own qualification letters to buyers but, it was discussed that there is often a low return rate from the buyers. The committee determined that more information about the current process was needed to continue discussion of this duty.

V.

New business

1)

Lisa Stevens discussed the recent creation of a regional assessing department that includes 5 towns, including Chichester the Town she works for. Lower cost, greater consistency, and sharing of resources were the primary drivers of this change. The regional assessing department will hire an assessor and data collector full time, there will be no outside contract assessing/appraising company. This will keep the knowledge in town and provide more consistency and greater oversight of the process.

2)

The regional assessing staff will be parceled out by percentage between the towns according to the number of properties in each town. This arrangement currently exists in other areas in the state. The regional assessing department reports to the town administrator. Some towns establish a “super” board of assessors that include one selectman from each town. In this case, the assessor reports to this board.

VI.

Adjournment

Chairman of the Advisory Assessing Committee, John McSorley, adjourned the meeting at 9:15pm.

Minutes submitted by: Jeff Gurrier

Minutes approved by: Unanimous vote on July 28th, 2008.